

ABSTRACT

This research aimed to examine and analyze the effect of accounting knowledge, experience in utilizing accounting information, organizational culture and accounting training on perception of utilizing accounting information.

The research population was Small, Micro, Medium Enterprises (SMMEs) which were listed on cooperation unit and micro business in Surabaya. While, the data collection technique used Taro Yamane formula. In line with, there were 81 respondents of SMMEs owner. Moreover, the data analysis technique used multiple linear regression with SPSS (Statistical Product and Service Solution). Furthermore, the dependent variable was perception of utilizing accounting information. Meanwhile, the independent variables were accounting knowledge, experience in utilizing accounting information, organizational culture and accounting training.

The research result concluded accounting knowledge as well as experience in utilizing accounting information had positive and significant effect on perception of utilizing accounting information. Likewise, both organizational culture and accounting training had positive and significant effect on perception of utilizing accounting information.

Keywords: Accounting Knowledge, Experience in Utilizing Information Accounting, Organizational Culture, Accounting Training, Perception of Utilizing Information Accounting

ABSTRAK

Tujuan penelitian ini untuk menguji dan menganalisis pengaruh pengetahuan akuntansi, pengalaman dalam pemanfaatan informasi akuntansi, budaya organisasi, dan pelatihan akuntansi terhadap persepsi pemanfaatan informasi akuntansi.

Sampel penelitian Usaha Mikro, Kecil, dan Menengah (UMKM) yang terdaftar di dinas koperasi dan usaha mikro di kota surabaya yang dipilih dengan rumus taro yamane sehingga terpilih 81 responden dimana responden adalah pemilik UMKM. Metode analisis dengan metode analisis regresi linier berganda dengan alat bantu SPSS (*Statistical Product and Service Solutions*). Variabel dependen dalam penelitian ini adalah persepsi pemanfaatan informasi akuntansi, sedangkan variabel independen dalam penelitian ini pengetahuan akuntansi, pengalaman dalam pemanfaatan informasi akuntansi, budaya organisasi, dan pelatihan akuntansi.

Hasil penelitian menunjukkan bahwa variabel pengetahuan akuntansi, pengalaman dalam pemanfaatan informasi akuntansi, budaya organisasi, dan pelatihan akuntansi berpengaruh positif dan signifikan terhadap persepsi pemanfaatan informasi akuntansi.

Kata Kunci : pengetahuan akuntansi, pengalaman dalam pemanfaatan informasi akuntansi, budaya organisasi, pelatihan akuntansi, dan persepsi pemanfaatan informasi akuntansi.